

Gross Receipts/Other Miscellaneous:

Oregon: Proposed Permanent Corporate Activity Tax Rule Addresses Unitary Group Filing

Proposed Permanent OAR section 150-317-1020, Or. Dept. of Rev. (4/27/21). Similar to its temporary corporate activity tax (CAT) rule [see *Temporary OAR section 150-317-1020*, Or. Dept. of Rev. (2/22/21) for details on Oregon's current temporary rule], the Oregon Department of Revenue has filed proposed CAT rule changes regarding filing requirements for unitary groups to provide guidance for taxpayers who meet the unitary group inclusion requirements for multiple unitary groups. Specifically, the proposal directs taxpayers meeting the criteria for inclusion in more than one unitary group to file with the unitary group that reports the greatest amount of commercial activity, after exclusions. The proposed amendments also clarify that the exclusion of intercompany receipts between unitary members only applies if the members are part of the same unitary filing group. Additionally, the proposed revisions to the rule modify reference to OAR section 150-317-1025 for changes made by legislation enacted in 2020 [see H.B. 4202 (2020) and previously issued Multistate Tax Alert for more details on these law changes] related to unitary groups with non-US members. Comments on the proposal are due May 25, 2021, and a virtual public hearing is scheduled for the same day. Please contact us with any questions.

URL: <https://secure.sos.state.or.us/oard/viewRedlinePDF.action?filingRsn=47375>

URL: <https://secure.sos.state.or.us/oard/viewReceiptPDF.action?filingRsn=46932>

URL: <https://olis.oregonlegislature.gov/liz/2020S1/Measures/Overview/HB4202>

URL: <https://www2.deloitte.com/us/en/pages/tax/articles/technical-amendment-bill-passes-and-permanent-rules-finalized.html?id=us:2em:3na:stm:awa:tax:050721&sfid=701100000038lByQAI>

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